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INSURANCE BUREAU

WASHINGTON, D.C.

for office use only

L&H

2004 INSURANCE TAX RETURN

DUE OR POSTMARKED ON OR BEFORE MARCH 1, 2005

All insurers must file a tax return, whether or not any premiums were written during the calendar year. Foreign and alien insurers must complete Part I and Part II.

Name of Company:	Contact Person:	Group Code (*04): ----- Group Code (*03): (If changed)
Mailing Address:	Phone No: Fax No.: E-Mail:	State of Incorporation: FEIN No: -
Street Address (if different from above):		Date Licensed in D.C.
Former Name, NAIC Company Code, State of Domicile and/or address if Changed Since Last Premium Tax Return:		

☐

Life & Health

NOTE: PLEASE DO NOT STAPLE MULTIPLE TAX RETURNS TOGETHER

PART I PREMIUM TAX: Amounts that do not agree with Schedule T and State Business Page must be explained on a separate sheet. Please attach a reduced (8 1/2 x 11) copy of Schedule T and the State Business Page (except Title companies). Also, attach verification for qualified premiums deductions, D.C. Codes §§ 47-2608, 31-205 (1) (B), per IRS Code sections 401, 403, 404, 408, or 501(a).

- | | | | | | | | | |
|---|--|---------------------------------|-------|------------------------------|--|---------------------------------|------------|------------|
| 1. Total Gross Premiums: (From Schedule T) | | Annuity | | (Life companies only) | | | | |
| 1a. | Life | \$ | _____ | Considerations | A&H \$ | _____ | .00 | |
| 1b. | Less Qualified Premiums | \$ | _____ | (Tax Exempt, Effect. 1/1/99) | \$ | _____ | .00 | |
| 2. Net Written Premiums (Line 1a – Line 1b) | | (Life) | | | | (A&H) | | |
| | | \$ | _____ | | | \$ | _____ | |
| 3. Deductions: | | | | | | | | |
| 3a. | FEHB program premiums | \$ | _____ | | | \$ | _____ | |
| 3b. | Premiums returned on policies not taken | \$ | _____ | | | \$ | _____ | |
| 3c. | Dividends paid in cash or used by policyholders in payment of renewal premiums | \$ | _____ | | | \$ | _____ | |
| 4. Total Deductions (Lines 3a to 3c) | | \$ | _____ | | | \$ | _____ | |
| 5. Net Taxable Premiums: (Line 2 minus Line 4) | | If negative, enter zero. | | | | If negative, enter zero. | | |
| | | \$ | _____ | | | \$ | _____ | |
| 6. Premium Tax Rate 1.7 percent | | X .017 | | | | X .017 | | |
| 7. Premium Tax (Line 5 x Line 6) | | \$ | _____ | | | \$ | _____ | |
| 8. Finance, service and other charges not included in Line 2 | | \$ | _____ | X.017 | = | \$ | _____ | |
| 9. Total Premium Tax (Line 7 + Line 8) (LIFE + A&H + Finance and Serv. Chg.) | | | | \$ | _____ | .00 | | |
| 10. Retaliatory Tax (PART II, Line 9) | | | | + | \$ | _____ | .00 | |
| 11. D.C. Total Tax Liability (Line 9 + Line 10) | | | | \$ | _____ | .00 | | |
| 12. Applied Credits | | \$ | _____ | + | Installment Payments made during the year \$ | _____ | = \$ | _____ |
| 13. Life and Health Guaranty Fund Tax Credits (Class B assessments only) | | | | \$ | _____ | .00 | | |
| Please attach copies of the 2003 Assessment Invoice or the 2003 "Certificate of Contribution," along with the completed L&H Guaranty Fund Assessment form. (ATTENTION: Before completing, see items 3 & 4 of the Insurance Tax Filing Instructions.) | | | | | | | | |
| 14. Net Taxes Due (Line 11 minus Lines 12 and 13), or | | | | \$ | _____ | .00 | | |
| 15. OVERPAYMENT Amount (Line 11 minus Lines 12 and 13) | | | | - | \$ | _____ | .00 | |
| 16. Penalty (After March 1 postmark, 8% per month until paid, D.C. Code § 47-2609) | | | | \$ | _____ | .00 | | |
| 17. Total amount paid (Line 14 + Line 16) | | | | \$ | _____ | .00 | | |
| 18. Indicate amount of Line 15 overpayment to be credited to June 1 | | | | <input type="checkbox"/> | Installment | + | \$ | _____ |
| 19. Indicate amount of Line 15 overpayment to apply to Refund Due | | | | <input type="checkbox"/> | (Line 15 minus Line 18) + | \$ | _____ | .00 |
| 20. Remaining Credit Available (Line 15 plus Lines 18 and 19) | | | | \$ | _____ | .00 | | |

SEE PAGE 3 FOR MAILING ADDRESS -- PLEASE USE THAT MAILING ADDRESS ONLY

For Dept. Use Only:

**LOCKBOX
BATCH #**

PART II

RETALIATORY TAX: Please include **all taxes** required of a District of Columbia company in your state of incorporation for identical premium income. This part must be completed by all foreign and alien insurers whether or not any retaliatory tax is due. **(Do not include fees or assessments in the retaliatory tax computation.)**

1. **Total Gross Premiums (PART I, Line 1a + Line 8 [Finance and Serv. Chg. Premiums])** \$ _____ .00
2. Less deductions authorized by your state of incorporation: (explain) **Deductions**
 - 2a. _____ \$ _____ .00
 - 2b. _____ \$ _____ .00
 - 2c. _____ \$ _____ .00
 - 2d. _____ \$ _____ .00
 - 2e. _____ \$ _____ .00
 - 2f. **Total Deductions** (lines 2a to 2e) \$ _____ .00
3. **Taxable Premiums** (line 1 minus line 2f) \$ _____ .00
4. **Percentage rate** X _____ %
5. **Premium Tax** \$ _____ .00
6. **Other Taxes. Do not include any fees or assessments** (Please itemize)

Indicate Type of Tax	Prem. or Tax Base	Tax Rate	Tax Amount (>=0)
6a. _____	\$ _____	X _____ %	\$ _____ .00
6b. _____	\$ _____	X _____ %	\$ _____ .00
6c. _____	\$ _____	X _____ %	\$ _____ .00
6d. Total Other Taxes (>=0) (lines 6a to 6c)			\$ _____ .00
7. **Total Domicile State Tax (line 5 plus line 6d)** \$ _____ .00
8. **Less D.C. premium tax basis** (PART I, line 9) \$ _____ .00
9. **Retaliatory Tax Due** (line 7 minus Line 8); If negative enter zero \$ _____ .00

The Authorized Tax Officer should pay careful attention to the following:

- | | <u>Yes</u> | <u>No</u> |
|---|--------------------------|--------------------------|
| 1. Has the tax return been signed? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is Schedule T attached? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is the D.C. Business Page attached? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are the 2003 L&H Guaranty Fund Class B Assessment Invoice and the Guaranty Fund Forms attached?
<u>(Required if tax credit is taken on Page 1, Line 13, otherwise the tax return will be rejected.)</u> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is there a check attached? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Has the check been signed? | <input type="checkbox"/> | <input type="checkbox"/> |

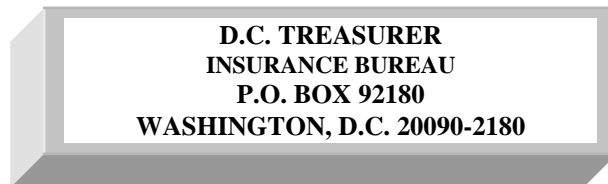
		<u>Yes</u>	<u>No</u>
7.	Is the check made payable to the D.C. Treasurer?	<input type="checkbox"/>	<input type="checkbox"/>
8.	Is there a separate check for each company?	<input type="checkbox"/>	<input type="checkbox"/>
9.	Indicate check number _____ Amount \$ _____		
10.	Is there a carry forward credit?	<input type="checkbox"/>	<input type="checkbox"/>
11.	Is there a refund due?	<input type="checkbox"/>	<input type="checkbox"/>
12.	Is this a final tax return with D.C.?	<input type="checkbox"/>	<input type="checkbox"/>
	• If yes, please state: <u>Reason:</u>		<u>Date:</u>
	<input type="checkbox"/> Merged	____/____/____	into NAIC# _____
	<input type="checkbox"/> Withdrew and Surrendered License	____/____/____	
	<input type="checkbox"/> Suspended	____/____/____	
	<input type="checkbox"/> Placed in Rehabilitation	____/____/____	
	<input type="checkbox"/> Liquidated	____/____/____	
	<input type="checkbox"/> Other _____	____/____/____	

TAX PREPARER'S INFORMATION

_____	_____	_____	_____
Tax Return Completed by:	Phone No.	Fax	E-Mail

The following mailing instructions must be strictly observed. Failure to do so may result in your company's checks being lost or payments not being credited in a timely manner.

Please send tax return and checks to the following (LOCKBOX) address only:
Premium tax checks should be made payable to the D.C. TREASURER.



The undersigned principal officer and authorized tax officer of the company, jointly and severally certify, under penalties provided by the laws of the District of Columbia, that this premium tax return (including accompanying schedules and statements) has been examined by all signatories and is to the best of their knowledge, information, and belief, a true, correct and complete premium tax return, made in good faith for the taxable period indicated.

_____ Signed by Principal Officer (or authorized official)	_____ Title	_____ Date
_____ Signed by Authorized Tax Officer	_____ Title	_____ Date